

EXHIBIT C

EGP & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
171 LOCKE DRIVE, SUITE 120
MARLBOROUGH, MA 01752
508-485-6001

JUNE 24, 2020

PRIM INVESTMENTS 2 SARL
50 RUE CHARLES MARTEL
LUXEMBOURG L-2134 LUXEMBOURG

RE: BOSTON CAPITAL VENTURES IV, LP

DEAR PARTNER:

ATTACHED IS YOUR COPY OF THE 2019 PARTNERSHIP FORM 1065 SCHEDULE K-1. THIS SCHEDULE SUMMARIZES YOUR INFORMATION FROM THE PARTNERSHIP. THIS INFORMATION HAS BEEN PROVIDED TO THE INTERNAL REVENUE SERVICE WITH THE U.S. PARTNERSHIP RETURN OF INCOME, FORM 1065.

THE INFORMATION PROVIDED ON THIS SCHEDULE SHOULD BE ENTERED ON YOUR TAX RETURN, IN ACCORDANCE WITH THE INSTRUCTIONS IN SCHEDULE K-1, PAGE 2. IF YOUR RETURN WILL BE PREPARED BY YOUR ACCOUNTANT OR ATTORNEY, YOU SHOULD PROVIDE A COPY OF THIS SCHEDULE TO THE PREPARER WITH YOUR OTHER TAX INFORMATION.

WE THANK YOU FOR THE OPPORTUNITY TO SERVE YOU.

SINCERELY,

EGP & COMPANY, P.C.

651119

**Schedule K-1
(Form 1065)**Department of the Treasury
Internal Revenue Service**2019**

For calendar year 2019, or tax year

beginning

ending

Partner's Share of Income, Deductions, Credits, etc.

▶ See separate instructions.

Part I Information About the Partnership**A** Partnership's employer identification number**B** Partnership's name, address, city, state, and ZIP codeBOSTON CAPITAL VENTURES IV, LP
260 CRANDON BLVD, STE32PMB97
KEY BISCAVNE, FL 33149**C** IRS Center where partnership filed return ▶
E-FILE**D** Check if this is a publicly traded partnership (PTP)**Part II Information About the Partner****E** Partner's SSN or TIN (Do not use TIN of a disregarded entity. See inst.)**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.PRIM INVESTMENTS 2 SARL
50 RUE CHARLES MARTEL
LUXEMBOURG L-2134 LUXEMBOURG**G** General partner or LLC member-manager ☒ Limited partner or other LLC member**H1** Domestic partner ☒ Foreign partner**H2** If the partner is a disregarded entity (DE), enter the partner's:

TIN _____ Name _____

I1 What type of entity is this partner? **CORPORATION****I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here _____**J** Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	1.7156800 %	1.7156800 %
Loss	1.7156800 %	1.7156800 %
Capital	1.7156800 %	1.7156800 %

Check if decrease is due to sale or exchange of partnership interest _____

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$ 90.	\$ 117.
Qualified nonrecourse financing	\$	\$
Recourse	\$ 0.	\$ 0.

Check this box if Item K includes liability amounts from lower tier partnerships.

**L Partner's Capital Account Analysis
SEE STATEMENT**

Beginning capital account	\$ 26,237.
Capital contributed during the year	\$
Current year net income (loss)	\$ 1,963.
Other increase (decrease) (attach explanation)	\$ -9,040.
Withdrawals & distributions	\$ (3,545.)
Ending capital account	\$ 15,615.

M Did the partner contribute property with a built-in gain or loss?Yes ☐ No ☒ If "Yes," attach statement. See instructions.**N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

Beginning	\$
Ending	\$

Final K-1

Amended K-1

OMB No. 1545-0123

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1 Ordinary business income (loss)	15 Credits
0.	
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	
4a Guaranteed payments for services	
4b Guaranteed payments for capital	
4c Total guaranteed payments	
5 Interest income	17 Alternative min tax (AMT) items
6a Ordinary dividends	18 Tax-exempt income and nondeductible expenses
6b Qualified dividends	
6c Dividend equivalents	
7 Royalties	19 Distributions
	A 3,545.
8 Net short-term capital gain (loss)	20 Other information
	V * 0.
9a Net long-term capital gain (loss)	AG * 2,066.
2,066.	AH * STMT
9b Collectibles (28%) gain (loss)	
9c Unrecaptured section 1250 gain	
10 Net section 1231 gain (loss)	
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
W* 103.	
14 Self-employment earnings (loss)	
21 More than one activity for at-risk purposes*	
22 More than one activity for passive activity purposes*	

*See attached statement for additional information.

For IRS Use Only

BOSTON CAPITAL VENTURES IV, LP

SCHEDULE K-1 OTHER DEDUCTIONS, BOX 13, CODE W

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
PORTFOLIO DEDUCTIONS	FORMERLY DEDUCTIBLE BY INDIVIDUALS - SEC 67 SUBJECT TO 2% AGI	103.
TOTAL TO SCHEDULE K-1, BOX 13, CODE W		103.

SCHEDULE K-1 UNRELATED BUSINESS TAXABLE INCOME,
BOX 20, CODE V

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
UNRELATED BUSINESS TAXABLE INCOME		0.
TOTAL TO SCHEDULE K-1, BOX 20, CODE V		0.

SCHEDULE K-1 OTHER INFORMATION, BOX 20, CODE AH

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
BEGINNING TAX BASIS CAPITAL		40,753.
ENDING TAX BASIS CAPITAL		39,171.

SCHEDULE K-1 GROSS RECEIPTS - SECTION 59A(E), BOX 20, CODE AG

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
GROSS RECEIPTS FOR SECTION 59A(E)	SEE IRS SCH. K-1 INSTRUCTIONS	2,066.
TOTAL TO SCHEDULE K-1, LINE 20 AG		2,066.

BOSTON CAPITAL VENTURES IV, LP

SCHEDULE K-1 CURRENT YEAR NET INCOME (LOSS) AND
OTHER INCREASES(DECREASES)

DESCRIPTION	AMOUNT	TOTALS
LONG-TERM CAPITAL GAIN (LOSS)	2,066.	
SCHEDULE K-1 INCOME SUBTOTAL		2,066.
OTHER DEDUCTIONS	-103.	
SCHEDULE K-1 DEDUCTIONS SUBTOTAL		-103.
NET INCOME (LOSS) PER SCHEDULE K-1		1,963.
UNREALIZED GAIN ON INVESTMENTS		-9,040.
TOTAL OTHER INCREASES OR DECREASES		-9,040.

SCHEDULE K-1 ITEM L. PARTNER'S CAPITAL ACCOUNT ANALYSIS

GAAP

BEGINNING TAX BASIS CAPITAL	40,753.
ENDING TAX BASIS CAPITAL	39,171.

Schedule K-1 (Form 1065) 2019

Page 2

This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040 or 1040-SR. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.

	Code	Report on
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.	H Undistributed capital gains credit	Schedule 3 (Form 1040 or 1040-SR), line 13, box a
Passive loss	I Biofuel producer credit	See the Partner's Instructions
Passive income	J Work opportunity credit	
Nonpassive loss	K Disabled access credit	
Nonpassive income	L Empowerment zone employment credit	
2. Net rental real estate income (loss)	M Credit for increasing research activities	See the Partner's Instructions
3. Other net rental income (loss)	N Credit for employer social security and Medicare taxes	
Net income	O Backup withholding	
Net loss	P Other credits	
4a. Guaranteed payment Services	16. Foreign transactions	
4b. Guaranteed payment Capital	A Name of country or U.S. possession	
4c. Guaranteed payment Total	B Gross income from all sources	Form 1116, Part I
5. Interest income	C Gross income sourced at partner level	
6a. Ordinary dividends	Foreign gross income sourced at partnership level	
6b. Qualified dividends	D Reserved for future use	
6c. Dividend equivalents	E Foreign branch category	
7. Royalties	F Passive category	Form 1116, Part I
8. Net short-term capital gain (loss)	G General category	
9a. Net long-term capital gain (loss)	H Other	
9b. Collectibles (28%) gain (loss)	Deductions allocated and apportioned at partner level	
9c. Unrecaptured section 1250 gain	I Interest expense	Form 1116, Part I
10. Net section 1231 gain (loss)	J Other	Form 1116, Part I
11. Other income (loss)	Deductions allocated and apportioned at partnership level to foreign source income	
Code	K Reserved for future use	
A Other portfolio income (loss)	L Foreign branch category	Form 1116, Part I
B Involuntary conversions	M Passive category	
C Sec. 1256 contracts & straddles	N General category	
D Mining exploration costs recapture	O Other	
E Cancellation of debt	Other information	
F Section 743(b) positive adjustments	P Total foreign taxes paid	Form 1116, Part II
G Section 965(a) inclusion	Q Total foreign taxes accrued	Form 1116, Part II
H Income under subpart F (other than inclusions under sections 951A and 965)	R Reduction in taxes available for credit	Form 1116, line 12
I Other income (loss)	S Foreign trading gross receipts	Form 8873
12. Section 179 deduction	T Extraterritorial income exclusion	Form 8873
13. Other deductions	U through V	Reserved for future use
A Cash contributions (60%)	W Section 965 information	
B Cash contributions (30%)	X Other foreign transactions	See the Partner's Instructions
C Noncash contributions (50%)	17. Alternative minimum tax (AMT) items	
D Noncash contributions (30%)	A Post-1986 depreciation adjustment	
E Capital gain property to a 50% organization (30%)	B Adjusted gain or loss	See the Partner's Instructions and the Instructions for Form 6251
F Capital gain property (20%)	C Depletion (other than oil & gas)	
G Contributions (100%)	D Oil, gas, & geothermal - gross income	
H Investment interest expense	E Oil, gas, & geothermal - deductions	
I Deductions - royalty income	F Other AMT items	
J Section 59(e)(2) expenditures	18. Tax-exempt income and nondeductible expenses	
K Excess business interest expense	A Tax-exempt interest income	Form 1040 or 1040-SR, line 2a
L Deductions - portfolio (other)	B Other tax-exempt income	See the Partner's Instructions
M Amounts paid for medical insurance	C Nondeductible expenses	See the Partner's Instructions
N Educational assistance benefits	19. Distributions	
O Dependent care benefits	A Cash and marketable securities	
P Preproductive period expenses	B Distribution subject to section 737	See the Partner's Instructions
Q Commercial revitalization deduction from rental real estate activities	C Other property	
R Pensions and IRAs	20. Other information	
S Reforestation expense deduction	A Investment income	Form 4952, line 4a
T through U	B Investment expenses	Form 4952, line 5
V Section 743(b) negative adjustments	C Fuel tax credit information	Form 4136
W Other deductions	D Qualified rehabilitation expenditures (other than rental real estate)	
X Section 965(c) deduction	E Basis of energy property	
14. Self-employment earnings (loss)	F through G	
Note: If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions before completing Schedule SE.	H Recapture of investment credit	See Form 4255
A Net earnings (loss) from self-employment	I Recapture of other credits	See the Partner's Instructions
B Gross farming or fishing income	J Look-back interest - completed long-term contracts	See Form 8697
C Gross non-farm income	K Look-back interest - income forecast method	See Form 8866
15. Credits	L Dispositions of property with section 179 deductions	
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	M Recapture of section 179 deduction	
B Low-income housing credit (other) from pre-2008 buildings	N Interest expense for corporate partners	
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings	O through Y	
D Low-income housing credit (other) from post-2007 buildings	Z Section 199A information	
E Qualified rehabilitation expenditures (rental real estate)	AA Section 704(c) information	
F Other rental real estate credits	AB Section 751 gain (loss)	See the Partner's Instructions
G Other rental credits	AC Section 1(h)(5) gain (loss)	
	AD Deemed section 1250 unrecaptured gain	
	AE Excess taxable income	
	AF Excess business interest income	
	AG Gross receipts for section 59A(e)	
	AH Other information	